

Action Items from Year-End Workshop

June 13, 2006

Year-End Guidance Presentation (Deanna Ammons)

1. Is the 7/7 date for completing the June IC trial balance reconciliation realistic – especially given that this will be the first trial balance reconciliation at the DFF level? Also, is the 10/7 date (which is a Saturday) realistic for the year-end IC trial balance reconciliation?
 - a. The latest PMO critical issues tracking report identifies 7/20 as the due date for the June reconciliation and 10/20 for the September reconciliation. The year-end guidance will be adjusted accordingly.
2. The year-end guidance states that STARS will open the OCT-07 period no later than 10/10/06. EFASC and the STARS Team will provide a more definitive date after the June financial statements are issued. The target date for opening the OCT-07 period is on October 1st. ID expressed concern that the date should be Oct 1st and no later.
3. It was suggested that a standard confirmation form be promulgated and used for interoffice billings and transfers subsequent to the month-end cutoff dates. It was agreed that such a form would be developed and would consist of all the AFF/DFF information for the transactions. In addition, a list of all the contacts for these confirmations, both field and integrated contractors, would be developed and put on the EFASC web-site.
4. It was agreed that guidance would be developed and issued with respect to how any balances in the SGL 61009900 account would be treated at year-end and during the year-end closing process.
5. A question was raised as to whether NNSA would require information from each field office in order to complete the NNSA special nuclear materials roll-forward schedule required in the year-end guidance. For those offices that NNSA provides the accounting support for the special nuclear materials, no additional information will be needed. However, all integrated contractors who have special nuclear material balances will need to provide the detail necessary for NNSA to complete the consolidated inventory roll-forward schedule. NNSA will issue the necessary guidance to all field offices to obtain this information from their integrated contractors.
6. It was agreed that a further explanation is needed regarding the need for the Deferred Maintenance Excel Template (Condition Assessment Survey or Total Life Cycle Cost Method) and the Deferred Maintenance Disclosure Information for Personal Property.

Re-engineering the DOE Cost and Accrual Process (Geoff Smith)

1. Field offices were encouraged to run the DOE Accrual QA Report to validate the accrual calculations and to monitor VIAS approving officials' participation in the month-end accrual process.

2. It was suggested that guidance be issued to Field CFOs to clarify/reinforce their responsibility for ensuring that VIAS approving officials understand their requirements/responsibilities for providing changes to the automated accrual calculations and to maintain adequate supporting documentation for such changes.
3. A question was raised as to whether when POs are included on the automated accrual exclusion list, are costs also excluded on those same POs when payments are made by OR? It was believed that the accrual exclusion list should not affect how the PO is set up to include or exclude cost entries when payments are made. Clarification from OR will be sought on this matter.

FMS-2108 Year-End Closing Statement (Barbara Harbell)

1. There was considerable discussion as to whether or not field offices need to validate column 5 (Cash) as part of the quarterly 2108 review process. It was acknowledged that current DOE accounting practices do not provide accurate cash balances at the field allottee level (although total DOE cash by Treasury appropriation symbol is correct and is reconciled to Treasury balances) and that this impacts the column 11 calculation of the field 2108 reports. Until such time as DOE accounting practices adversely impacting field cash balances can be evaluated and corrected, field offices will not be required to validate column 5 – only to analyze any net negative balances to ascertain that any abnormal balances are offset by Federal reimbursable work receivable balances.
2. The question was asked what field offices should do when an invoice is received for payment against an obligation funded by a cancelled appropriation. It was agreed that guidance from the Office of Budget is needed to ensure the Department is meeting the requirement to limit such payments to the 1% limitation.
3. A request was made to suspend the 2108 review requirement for providing explanations for significant column changes from the prior year, given that offices were not able to certify the prior year balances. It was felt that this requirement did not provide added value this year. It was agreed that consideration would be given to this suggestion.

IG/KPMG Audit Plans and Issues (Rick Hass/Dianne Dudley)

Edit Update (Lauren Rippeon)

Policy Updates (Lois Jessup)

Revised Financial Statements (Lori King)

1. Field offices wanting additional parent reporting entities established to facilitate running the financial statements for groups of non-contiguous reporting entities values should e-mail those request to Lori King.

2. The data load parameter will be removed from the financial statements to prevent accidental launching of this function by field office users.

Trading Partner Cleanup (Scott Chayette)

Isotopes Accounting (Lauren Rippeon)

PP&E & Inventory Roll-Forward Schedules (Greg Dulovich)

Reimbursable Work Cleanup (Weekly Field Conference Call)

Direct GL Entry Controls/Review (Paulette Beall/Greg Dulovich)

Environmental Liability Reconciliation (Marion Hoch)

1. It was suggested that additional environmental liability reconciliation reports for Long-Term Stewardship liabilities be programmed. A call will be issued to field offices requesting the program values to be included in these reports, and an SCR will be submitted to develop operating and capital expenditure reconciliation reports.